

2019

**CERTIFICATE**  
To the Clerk of Marion County, State of Kansas  
We, the undersigned, officers of  
**City of Hillsboro**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditures for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority	Amount of 2018	County
		for Expenditures	Ad Valorem	Clerk's
			Tax	Use Only
Table of Contents:		Page		
		No.		
Computation to Determine Limit for 2019		2		
Allocation of MVT, RVT, 16/20M Vehicle Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		0		
Fund	K.S.A.			
General	12-101a	8	2,326,619	572,582
Debt Service	10-113	8	669,205	123,752
102 Library	12-1220	8	82,600	74,251
103 Recreation	12-192a	9	21,050	18,560
105 Industrial	12-1617i	9	93,665	18,560
215 Special Law/Fire	12-110b	10	25,570	18,556
		10		
207 Special Highway		11	186,364	
470 TIF		11	30,380	
106 Airport		12	12,500	
107 Special Park		12	2,300	
212 Historical		13	38,485	
213 Township Fire Equipment		13	70,876	
216 Municipal Court		14	30,046	
217 DARE		14		
218 Family Aquatic Center		15	379,204	
300 Equipment Reserve		15	43,865	
301 Fire Eq Replacement Fund			25,410	
311 Utility Sales Tax		16	125,000	
400 Capital Improvement		16		
618 Water		18	1,010,970	
619 Electric		19	2,946,625	
620 Refuse		20	699,535	
621 Sewer		21	693,050	
Non-Budgeted Funds-A		22		
Totals		XXXX	9,513,319	✓ 826,261
				County Clerk's Use Only
Budget Summary		23		
Neighborhood Revitalization Rebate		24		
TIF District		25		
				Nov 1, 2018 Total Assessed Valuation

18,707,193

Assisted by:

Tax Lid Limit (from Computation Tab) 967,751  
Does the City need to hold an election? NO

Address:

Email:

Witness: August 24, 2018

*Jane Osbener*  
County Clerk

*Daniel A. Loewen*  
*Debra L. Taylor*  
*Brent Diggins*

Governing Body

CPA Summary

City of Hillsboro

2019

## Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>795,643</u>
2. Library levy in 2018 budget	- \$ <u>          </u>
Other tax entity levy in 2018 budget	- \$ <u>          </u>
3. Net tax levy	\$ <u>795,643</u>

## 2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>435,863</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>427,487</u>	
5b. Personal property 2017	- <u>434,949</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2018 :	+ <u>20,215</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>          </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>456,078</u>	
11. Total estimated valuation July 1, 2018	<u>18,707,308</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	<u>0.0250</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>19,882</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	✓
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>11,139</u>	
16. Total Percentage Adjustments	\$ <u>31,021</u>	

## 2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	123,752	
Property tax revenues for debt service in 2018 budget:		-	163,437	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+		
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-		
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)		+		
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+		
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+		
23. Law enforcement expenses - 2019 budget:		+	518,287	
Law enforcement expenses - 2018 budget:		-	487,162	
CPI adjustment	1.40%		<u>6,820</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ 24,305
24. Fire protection expenses - 2019 budget:		+	125,168	
Fire protection expenses - 2018 budget:		-	99,800	
CPI adjustment	1.40%		<u>1,397</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)				+ 23,971
25. Emergency medical expenses - 2019 budget:		+	0	
Emergency medical expenses - 2018 budget:		-	0	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)				+ 0
26. Total Revenue Adjustments				<u>48,276</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	74,251
Other tax entity levy - 2019 budget:	+	18,560
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	92,811
29. Total Computed Tax Levy		967,751 ✓

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.021	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units) 911,056

Exemption from Election Requirement #DIV/0!

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)  
2018 Tax Levy (Less Levy for other Governmental Units)  
Change in Levy 0

CPI Adjustment		11,139
2019 Mill Rate (Less Mills for other Governmental Units)	49.085,000	
	49.085	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		11,139

Exemption from Election Requirement Yes

City of Hillsboro

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
101 General	507,066	56,126	717	473	3,558	294.00
513 Debt Service	163,437	18,090	231	153	1,146	94.00
102 Library	71,502	7,914	101	67	501	41.00
103 Recreation	17,884	1,980	25	17	125	10.00
105 Industrial	17,874	1,978	25	17	125	10.00
215 Special Law/Fire	17,880	1,979	25	17	125	10.00
TOTAL	795,643	88,067	1,124	744	5,580	459

County Treas Motor Vehicle Estimate 88,067  
County Treas Recreational Vehicle Estimate 1,124  
County Treas 16/20M Vehicle Estimate 744  
County Treas Commercial Vehicle Tax Estimate 5,580  
County Treas Watercraft Tax Estimate 459

Motor Vehicle Factor 0.11069  
Recreational Vehicle Factor 0.00141  
16/20M Vehicle Factor 0.00094  
Commercial Vehicle Factor 0.00701  
Watercraft Factor 0.00058

City of Hillsboro

2019

Schedule of Transfers

	Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
101	218 General Fund	Family Aquatic Center	230,681	230,000	230,000	C.O. #11, 14
101	247 General Fund	DARE	800			CA
101	300 General Fund	Equipment Reserve	7,500	7,500	7,500	KSA 12-1,117
101	301 General Fund	Fire Equipment Reserve	31,709	31,873	32,031	KSA 12-1,117
101	400 General Fund	Capital Improvement Fund	347,851	80,000	80,000	KSA 12-1,117
101	470 General Fund	TIF Fund	7,510	7,668		KSA 10-114
101	513 General Fund	Bond & Interest Fund	88,631			CA
370	101 Township Fire Equipment	General Fund	52,835	43,142	44,057	KSA 12-1,117
370	301 Township Fire Equipment	Fire Equipment Replacement	22,555	23,340	23,092	KSA 12-1,117
618	101 Water Fund	General Fund	92,000	85,000	85,000	KSA 12-825D
618	101 Water Fund	General Fund	118,000			
618	300 Water Fund	Equipment Reserve	7,500	7,500	7,500	KSA 12-1,117
619	101 Electric Fund	General Fund	465,000	465,000	465,000	KSA 12-825D
619	101 Electric Fund	General Fund	100,000			
619	101 Electric Fund	General Fund	54,000	54,000	54,000	KSA 12-825D
619	105 Electric Fund	Industrial Fund	40,000	40,000	40,000	KSA 12-825D
619	300 Electric Fund	Equipment Reserve	7,500	7,500	7,500	KSA 12-1,117
620	101 Refuse Fund	General Fund	27,500	27,500	27,500	KSA 12-825D
620	300 Refuse Fund	Equipment Reserve	7,500	7,500	7,500	KSA 12-1,117
621	101 Sewer Fund	General Fund	69,442	30,558	-	
621	101 Sewer Fund	General Fund	52,500	52,500	52,500	KSA 12-825D
621	300 Sewer Fund	Equipment Reserve	7,500	7,500	7,500	KSA 12-1,117
621	513 Sewer Fund	Bond & Interest Fund	323,312	325,499	318,937	KSA 12-825D
		Totals	2,161,826	1,533,580	1,489,617	
		Adjustments*				
		Adjusted Totals	2,161,826	1,533,580	1,489,617	

714,682

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.







**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2019**

Library found in: City of Hillsboro  
Marion County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$71,502	\$74,251
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$8,123	\$7,914
Recreational Vehicle Tax	\$100	\$101
16/20M Vehicle Tax	\$43	\$67
LAVTR	\$0	
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$79,768</b>	<b>\$82,333</b>
<b>Difference in Total Taxes:</b>	<b>\$2,565</b>	
<b>Qualify for grant:</b>	<b>Qualify</b>	

**Second test:**

Assessed Valuation	\$17,762,406	\$18,560,842
Did Assessed Valuation Decrease?	No	
Levy Rate	4	4.000
Difference in Levy Rate:	0.000	
<b>Qualify for grant:</b>	<b>Qualify</b>	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Hillsboro

2,019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 101 General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	83,126	71,768	39,080
Receipts:			
Ad Valorem Tax	541,940	507,066	x x x x x x x x
Delinquent Tax	8,641	5,700	5,700
Motor Vehicle Tax	66,595	67,507	56,126
Recreational Vehicle Tax	840	850	717
16/20M Vehicle Tax	347	525	473
Commercial Vehicle Tax		4,060	3,558
Watercraft Tax		390	294
Gross Earning (Intangible) Tax		0	-
LAVTR		0	-
City and County Revenue Sharing		0	-
Mineral Production Tax			-
Local Alcoholic Liquor	2,068	2,000	2,000
Compensating Use Tax			-
Local Sales Tax--City	180,000	140,000	150,000
Local Sales Tax--County	67,609	110,000	130,000
Sales Tax--Family Aquatic Center	230,681	230,000	230,000
Franchise Tax	112,185	160,000	160,000
Transient Guest Tax	13,687	13,000	16,000
Animal Control	-	708	720
Building Permits	12,979	6,300	10,000
Cereal Malt Beverage Licenses		900	900
Occupational Licenses	5,911	4,800	5,000
Highway Connecting Link	236	314	314
Swimming Pool	52,023	43,440	54,200
Museum	2,563	1,825	3,000
Sports Complex	5,642	6,650	7,500
Rent--Building, Land & Equipment	74,013	30,000	30,000
Community Center Rent		3,500	4,500
Municipal Court Fines	9,874	16,300	14,000
Reimbursed Expense--Golf Course		15,700	16,000
Reimbursed Expense	27,352	27,000	27,000
Sports Complex Concessions			-
Transfers In:			-
Electric Utility	465,000	465,000	465,000
Refuse Utility	27,500	27,500	27,500
Sewer Utility	52,500	52,500	52,500
Water Utility	85,000	83,000	85,000
Electric Franchise	54,000	54,000	54,000
Township Fire Equipment	43,142	43,142	44,057
Township Fire Equipment Radio Lease		3,767	3,727
DARE		342	-
Sale of Equipment			
B Street Construction to CIP	304,135		
In Lieu of Taxes (IRB)	-	5,140	5,100
Interest on Idle Funds	28,409	39,150	24,000
Neighborhood Revitalization Rebate	-1,466	-1,514	-
Miscellaneous	31,841	22,330	30,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,505,247	2,192,892	1,718,886
Resources Available:	2,588,373	2,264,660	1,757,966



City of Hillsboro

2019

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Expenditures:</b>			
<b>Legislative</b>			
Salaries	11,647	11,645	12,570
Contractual	71,576	75,204	80,500
Commodities	18,002	16,300	18,000
Capital Outlay			
<b>Total</b>	<b>101,225</b>	<b>103,149</b>	<b>111,070</b>
<b>Administrative</b>			
Salaries	356,261	359,900	362,496
Contractual	37,075	38,892	41,625
Commodities	65,719	60,000	65,000
Capital Outlay	0	0	
Miscellaneous	125		
<b>Total</b>	<b>459,180</b>	<b>458,792</b>	<b>469,121</b>
<b>Police</b>			
Salaries	410,206	432,522	438,487
Contractual	24,893	26,250	30,750
Commodities	20,689	22,390	32,000
Capital Outlay	2,689	0	8,800
<b>Total</b>	<b>458,477</b>	<b>481,162</b>	<b>510,037</b>
<b>Fire</b>			
Salaries	48,036	48,700	51,768
Contractual	9,253	14,900	19,500
Commodities	34,673	31,200	33,900
Transfer to Fire Equipment Fund	0	0	0
Capital Outlay	0	5,000	5,000
<b>Total</b>	<b>91,962</b>	<b>99,800</b>	<b>110,168</b>
<b>Public Safety</b>			
Salaries			
Contractual			
Commodities	4,622	10,000	5,000
Capital Outlay			
<b>Total</b>	<b>4,622</b>	<b>10,000</b>	<b>5,000</b>
<b>Parks</b>			
Salaries	8,721	12,200	11,255
Contractual	5,405	10,620	6,500
Commodities	7,563	6,925	8,500
Capital Outlay	0	0	3,000
<b>Total</b>	<b>21,689</b>	<b>29,745</b>	<b>29,255</b>
<b>Pool</b>			
Salaries	54,014	48,500	55,407
Contractual	16,105	15,110	16,000
Commodities	33,185	31,500	31,500
Capital Outlay	5,000	0	5,000
<b>Total</b>	<b>108,304</b>	<b>95,110</b>	<b>107,907</b>
<b>Golf</b>			
Salaries	84,038	80,600	85,760
Salaries PT		3,590	
Contractual			
Commodities	785	502	
Capital Outlay			
<b>Total</b>	<b>84,823</b>	<b>84,692</b>	<b>85,760</b>
<b>Page Total</b>	<b>1,330,282</b>	<b>1,362,450</b>	<b>1,428,318</b>

City of Hillsboro

2019

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Sports Complex			
Salaries	77,235	80,000	91,155
Salaries PT		0	
Contractual	2,372	2,110	2,000
Commodities	12,647	10,000	13,500
Capital Outlay	2,793	6,000	
Total	95,047	98,110	106,655
Museum			
Salaries	7,989	10,800	11,690
Contractual	6,014	0	
Commodities	7,464	2,519	
Capital Outlay			
Total	21,467	13,319	11,690
Streets			
Salaries	194,088	228,300	262,365
Contractual	12,540	16,900	15,200
Commodities	49,641	32,100	25,000
Capital Outlay	9,000	0	5,000
Total	265,269	277,300	307,565
Planning & Zoning			
Salaries	71,606	76,000	75,550
Contractual		2,000	
Commodities	3,363		5,000
Capital Outlay			
Total	74,969	78,000	80,550
Tourism			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Appropriation to CVB	13,687	16,000	16,000
Total	13,687	16,000	16,000
Other Expense			
Miscellaneous	1,202	1,200	1,200
Neighborhood Revitalization		0	0
Marion County Economic Development		22,250	0
Radio Lease--Police			7,189
Radio Lease--Fire			8,897
Total	1,202	23,450	17,286
Transfers			
Equipment Reserve	7,500	7,500	7,500
CIP	80,000	80,000	80,000
Bond & Interest Fund	88,631		
B Street Construction to CIP Fund	267,851		
Family Aquatic Center	230,681	230,000	230,000
TIF	7,510	7,668	9,024
Fire Equipment Replacement Fund	31,709	31,783	32,031
DARE	800	0	
Total	714,682	356,951	358,555
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	1,186,323	863,130	898,301
Page 1 -Total	1,330,282	1,362,450	1,428,318

Grand Total	2,516,605	2,225,580	2,326,619
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(Note: Should agree with general sub-totals.)

Page No. 8c

City of Hillsboro

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 513 Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,090	1,329	15,771
Receipts:			
Ad Valorem Tax	58,803	163,437	xxxxxxxxxxxxxxxx
Delinquent Tax	1,327		
Motor Vehicle Tax	6,991	7,203	18,090
Recreational Vehicle Tax	89	89	231
16/20M Vehicle Tax	27	38	153
Commercial Vehicle Tax		410	1,146
Watercraft Tax		42	91
Transfers In:			
Sewer Operating Fund	411,943	323,499	318,937
Tax Increment Fund		30,880	30,880
Local Retail Sales Tax	150,000	150,000	150,000
Special Assessments	10,859	11,000	11,000
In-Lieu of tax-IRB			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-159	-286	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	639,880	688,342	530,531
Resources Available:	640,970	689,671	546,302
Expenditures:			
2006A Water	318,004	104,339	104,339
2007 MB Church Special Assessme	281,481	7,900	7,615
2009A Sewer		325,499	318,937
2010 Refunding		0	
2011A Tax Increment		30,880	30,380
2011B Adams/First		165,768	167,778
KDOT Revolving Loan Fund	40,156	39,514	40,156
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	639,641	673,900	669,205
Unencumbered Cash Balance Dec 31	1,329	15,771	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	672,492	673,900	669,205
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			669,205
Tax Required			122,903
Delinquent Comp Rate:	0.7%		819
Amount of 2018 Ad Valorem Tax			123,752

Adopted Budget 102 Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	506	2,216	231
Receipts:			
Ad Valorem Tax	66,332	71,502	xxxxxxxxxxxxxxxx
Delinquent Tax	1,188		
Motor Vehicle Tax	8,760	8,123	7,914
Recreational Vehicle Tax	111	100	101
16/20M Vehicle Tax	44	43	62
Commercial Vehicle Tax		497	501
Watercraft Tax		48	41
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-179	-185	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	76,256	80,128	8,624
Resources Available:	76,762	82,344	8,858
Expenditures:			
Personal Services		78,530	
Appropriation to Library	74,546	3,580	82,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	74,546	82,110	82,600
Unencumbered Cash Balance Dec 31	2,216	231	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	74,720	82,110	82,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			82,600
Tax Required			73,742
Delinquent Comp Rate:	0.7%		509
Amount of 2018 Ad Valorem Tax			74,251

CPA Summary

City of Hillsboro

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
103 Recreation	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	264	460
Receipts:			
Ad Valorem Tax	16,587	17,884	xxxxxxxxxxxxxxxx
Delinquent Tax	295		
Motor Vehicle Tax	2,191	2,031	1,980
Recreational Vehicle Tax	28	25	25
16/20M Vehicle Tax	11	11	17
Commercial Vehicle Tax		124	125
Watercraft Tax		12	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-297	-46	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	18,815	20,041	2,157
Resources Available:	18,815	20,305	2,617
Expenditures:			
Appropriation to Recreation Commis	18,551	19,845	21,050
Contractual Services		0	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	18,551	19,845	21,050
Unencumbered Cash Balance Dec 31	264	460	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	18,551	19,845	21,050
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		21,050
	Tax Required		18,433
Delinquent Comp Rate:	0.7%		127
Amount of 2018 Ad Valorem Tax			18,560

Adopted Budget	Prior Year	Current Year	Proposed Budget
105 Industrial	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	64,375	82,456	33,077
Receipts:			
Ad Valorem Tax	16,587	17,874	xxxxxxxxxxxxxxxx
Delinquent Tax	297		
Motor Vehicle Tax	2,189	2,031	1,978
Recreational Vehicle Tax	28	25	25
16/20M Vehicle Tax	11	11	17
Commercial Vehicle Tax		124	125
Watercraft Tax		12	10
Grant Proceeds	1,000		
Reimbursed Expense	0		
Transfers from Other Funds	40,000	40,000	40,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-45	-46	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	60,067	60,031	42,155
Resources Available:	124,442	142,487	75,232
Expenditures:			
Personnel Services	30,526	74,370	65,005
Contractual Services	0	2,990	3,000
Commodities	2,333	7,340	7,340
Grant Expenditures	1,000	24,710	0
Appropriation to Hillsboro Development	8,127		
Cash Forward (2019 column)			18,320
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	41,986	109,410	93,665
Unencumbered Cash Balance Dec 31	82,456	33,077	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	81,594	109,410	93,665
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		93,665
	Tax Required		18,433
Delinquent Comp Rate:	0.7%		127
Amount of 2018 Ad Valorem Tax			18,560

CPA Summary



City of Hillsboro

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
215 Special Law/Fire			
Unencumbered Cash Balance Jan 1	43,965	31,863	4,985
Receipts:			
Ad Valorem Tax	16,587	17,880	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	298		
Motor Vehicle Tax	2,189	2,031	1,979
Recreational Vehicle Tax	28	25	25
16/20M Vehicle Tax	11	11	17
Commercial Vehicle Tax	0	124	125
Watercraft Tax		12	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-45	-46	0
Miscellaneous	86		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,154	20,037	2,156
Resources Available:	63,119	51,900	7,141
Expenditures:			
Contractual Services	0	20,955	
Capital Outlay	31,256	25,960	
Patrol Car			25,570
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	31,256	46,915	25,570
Unencumbered Cash Balance Dec 31	31,863	4,985	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	62,154	82,805	25,570
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		25,570
	Tax Required		18,429
Delinquent Comp Rate:	0.7%		127
Amount of 2018 Ad Valorem Tax			18,556

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.7%		0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
207 Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	181,760	30,104	108,094
Receipts:			
State of Kansas Gas Tax	76,740	77,990	78,270
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>76,740</b>	<b>77,990</b>	<b>78,270</b>
<b>Resources Available:</b>	<b>258,500</b>	<b>108,094</b>	<b>186,364</b>
Expenditures:			
Commodities	155,405	0	
Mill/Overlay			
Chip Seal	72,991		186,364
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>228,396</b>	<b>0</b>	<b>186,364</b>
Unencumbered Cash Balance Dec 31	30,104	108,094	0
2017/2018/2019 Budget Authority Amount:	228,400	77,060	186,364

**Adopted Budget**

470 TIF	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	6,109	4,293	3,590
Receipts:			
TIF Distribution--City	25,194	6,509	6,520
TIF Distribution--non City		16,000	15,411
Transfer From General Fund	7,510	7,668	9,024
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>32,704</b>	<b>30,177</b>	<b>30,955</b>
<b>Resources Available:</b>	<b>38,813</b>	<b>34,470</b>	<b>34,545</b>
Expenditures:			
Principal	25,000	25,000	25,000
Interest	6,380	5,880	5,380
Contractual Services	3,140		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>34,520</b>	<b>30,880</b>	<b>30,380</b>
Unencumbered Cash Balance Dec 31	4,293	3,590	4,165
2017/2018/2019 Budget Authority Amount:	34,521	30,880	30,380

**CPA Summary**

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 106 Airport	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	9,284	9,486	11,386
Receipts:			
Fuel Sales	1,815	8,000	8,000
Rent	6,240	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>8,055</b>	<b>12,500</b>	<b>12,500</b>
<b>Resources Available:</b>	<b>17,339</b>	<b>21,986</b>	<b>23,886</b>
Expenditures:			
Maintenance			
Commodities	760	1,900	1,900
Fuel	0	8,000	8,000
Utilities		700	2,600
Contractual Services	2,440		
Capital Outlay	4,653		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,853</b>	<b>10,600</b>	<b>12,500</b>
Unencumbered Cash Balance Dec 31	9,486	11,386	11,386
2017/2018/2019 Budget Authority Amount:	10,400	10,600	12,500

**Adopted Budget**

107 Special Park	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	31,608	0	0
Receipts:			
State of Kansas--Alcohol Tax	2,068	2,300	2,300
State Aid			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,068</b>	<b>2,300</b>	<b>2,300</b>
<b>Resources Available:</b>	<b>33,676</b>	<b>2,300</b>	<b>2,300</b>
Expenditures:			
Contractual Services			
Commodities	1,521	2,300	2,300
Capital Outlay	32,155	0	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>33,676</b>	<b>2,300</b>	<b>2,300</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	34,288	11,000	2,300

**CPA Summary**

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 212 Historical	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	39,734	39,749	40,250
Receipts:			
Donations		500	
Dean Schroeder Endowment			
Interest on Idle Funds	15	1	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>15</b>	<b>501</b>	<b>0</b>
<b>Resources Available:</b>	<b>39,749</b>	<b>40,250</b>	<b>40,250</b>
Expenditures:			
Contractual Services			
Bartel House		0	38,485
Verder House			
Kreutzing School			
Friezen Mill			
Dean Schroeder Endowment			
Visitor Exhibits			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>38,485</b>
Unencumbered Cash Balance Dec 31	39,749	40,250	1,765
2017/2018/2019 Budget Authority Amount:	38,697	38,485	38,485

**Adopted Budget**

213 Township Fire Equipment	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Memo	3,386	4,808	5,010
Liberty	17,918	26,061	26,315
Lehigh	15,650	17,937	17,964
Risley	14,485	17,843	18,059
City of Lehigh	3,310	3,600	3,528
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous	-1,914		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>52,835</b>	<b>70,249</b>	<b>70,876</b>
<b>Resources Available:</b>	<b>52,835</b>	<b>70,249</b>	<b>70,876</b>
Expenditures:			
Transfer to Fire Equipment Replacement Fd	22,555	23,340	23,092
Transfer to General Fund--Operations	31,950	43,142	44,057
Transfer to General Fund--Lease Payment		3,767	3,727
Cash Forward (2019 column)			
Miscellaneous	-1,670		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>52,835</b>	<b>70,249</b>	<b>70,876</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	80,232	70,249	70,876

**CPA Summary**

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 216 Municipal Court	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,223	4,546	10,046
Receipts:			
Fines	13,172	18,000	18,000
Court Costs			
Police Training Assessment		1,000	1,000
Diversion Fee		1,000	1,000
Reinstatement Fee			
Judicial Administration Fee			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,172</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>16,395</b>	<b>24,546</b>	<b>30,046</b>
Expenditures:			
Payments to City of Hillsboro	9,874	10,000	10,800
Diversion Paid		1,500	1,500
Payments to State of Kansas	1,593	2,000	2,000
Cash Forward (2019 column)			15,746
Miscellaneous	382	1,000	
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>11,849</b>	<b>14,500</b>	<b>30,046</b>
Unencumbered Cash Balance Dec 31	4,546	10,046	0
2017/2018/2019 Budget Authority Amount:	16,000	14,500	30,046

**Adopted Budget**

217 DARE	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	342	687	0
Receipts:			
Transfers from General Fund	800	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>800</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>1,142</b>	<b>687</b>	<b>0</b>
Expenditures:			
Commodities	455		
Transfer to General Fund		687	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>455</b>	<b>687</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	687	0	0
2017/2018/2019 Budget Authority Amount:	800	342	0

See Tab C

**CPA Summary**

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
218 Family Aquatic Center	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	452,165	312,711	151,776
Receipts:			
General Operating Fund	230,681	230,000	230,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>230,681</b>	<b>230,000</b>	<b>230,000</b>
<b>Resources Available:</b>	<b>682,846</b>	<b>542,711</b>	<b>381,776</b>
Expenditures:			
Lease Patments--Aquatic Center	370,135	145,000	145,000
Interest		45,935	34,204
Additional Principal		200,000	200,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>370,135</b>	<b>390,935</b>	<b>379,204</b>
Unencumbered Cash Balance Dec 31	312,711	151,776	2,572
2017/2018/2019 Budget Authority Amount:	371,895	390,935	379,204

**Adopted Budget**

	Prior Year	Current Year	Proposed Budget
300 Equipment Reserve	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	63,451	44,525	15,414
Receipts:			
Transfers in:			
General Fund	7,500	7,500	7,500
Electric Fund	7,500	7,500	7,500
Refuse Fund	7,500	7,500	7,500
Sewer Fund	7,500	7,500	7,500
Water Fund	7,500	7,500	7,500
Sale of Equipment	21,275		
Lease Proceeds		41,835	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>58,775</b>	<b>79,335</b>	<b>37,500</b>
<b>Resources Available:</b>	<b>122,226</b>	<b>123,860</b>	<b>52,914</b>
Expenditures:			
Capital Outlay	6,275	23,055	959
Lease Payments			
Case Loader	71,426	28,170	28,170
Skid Steer Loader		14,736	14,736
Skid Steer Loader Lease Proceeds		42,485	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>77,701</b>	<b>108,446</b>	<b>43,865</b>
Unencumbered Cash Balance Dec 31	44,525	15,414	9,049
2017/2018/2019 Budget Authority Amount:	77,702	75,660	43,865

See Tab C

CPA Summary

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>301 Fire Eq Replacement Fund</b>			
Unencumbered Cash Balance Jan 1	32,361	13,349	17,835
Receipts:			
Transfers in:			
Township Fire Fund		23,340	23,092
General Fund	31,709	31,873	32,031
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>31,709</b>	<b>55,213</b>	<b>55,123</b>
<b>Resources Available:</b>	<b>64,070</b>	<b>68,562</b>	<b>72,958</b>
Expenditures:			
Fire Replacement Capital Outlay			
Fire Truck Lease	50,721	50,727	25,410
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>50,721</b>	<b>50,727</b>	<b>25,410</b>
Unencumbered Cash Balance Dec 31	13,349	17,835	47,548
2017/2018/2019 Budget Authority Amount:	100,000	50,727	25,410

**Adopted Budget**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>311 Utility Sales Tax</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Sales Tax		100,000	125,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>100,000</b>	<b>125,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>100,000</b>	<b>125,000</b>
Expenditures:			
Payments to State of Kansas		100,000	125,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>100,000</b>	<b>125,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	576,491	100,000	125,000

**CPA Summary**

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>400 Capital Improvement</b>			
Unencumbered Cash Balance Jan 1	118,698	59,591	116,956
Receipts:			
Payment from USD 410	11,057	4,250	
Sales Tax City/County	49,296	80,000	
Sale of Lots			
Rental Income		34,800	
Transfers in:			
General Fund (B Street)	347,851		
Bond fund proceeds			
Groves Special Assessment District		125,455	
B Street		294,897	
State and Federal Grants (Schaeffler House)		34,923	
Airport Grants			
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>408,204</b>	<b>574,325</b>	<b>0</b>
<b>Resources Available:</b>	<b>526,902</b>	<b>633,916</b>	<b>116,956</b>
Expenditures:			
Capital Outlay	952		
Concrete		0	
Swimming Pool	6,000		
AMPI Property	34,454		
City Hall	898		
Sports Complex	39,800		
Bond Projects			
Groves Special Assessment District		125,455	
Street Construction (B Street)	294,897		
Museums	86,921	43,654	
Commodities			
Transfer to Utilities		347,851	
Cash Forward (2019 column)			
Miscellaneous	3,389		
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>467,311</b>	<b>516,960</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	59,591	116,956	116,956
2017/2018/2019 Budget Authority Amount:	100,000	50,727	0

See Tab A

See Tab C

**Adopted Budget**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	576,491	100,000	0

**CPA Summary**



City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 618 Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	206,965	201,404	337,937
Receipts:			
Sale of Water	880,780	810,000	813,970
Rate Adjustment	2,462	150,000	50,000
Water Protection Revenue		70,000	140,000
Connection Fees		3,000	3,000
Water Protection Fees		2,500	2,500
Reimbursements		1,500	1,500
Sale of Equipment and Materials			
Transfer from CIP (B Street)		100,000	
Interest on Idle Funds			
Miscellaneous	1,193		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>884,435</b>	<b>1,137,000</b>	<b>1,010,970</b>
<b>Resources Available:</b>	<b>1,091,400</b>	<b>1,338,404</b>	<b>1,348,907</b>
Expenditures:			
Distribution			
Personnel Services	239,179	87,250	90,360
Contractual Services	146,042	27,530	74,500
Commodities	127,305	30,000	29,500
Capital Outlay	25,985	50,000	100,000
Production			
Personnel Services		110,960	117,765
Contractual Services		80,000	40,000
Commodities		147,000	110,860
Capital Outlay		15,000	30,000
Water Purchases	15,000	50,000	15,000
Revolving Loan Fund	10,485	10,227	10,485
Transfers Out:	26,500		
General Fund	92,000	85,000	85,000
Equipment Reserve Fund	7,500	7,500	7,500
Transfer to CIP (B Street)	100,000		
Water Projects	100,000		
Plant and Equipment Replacement			
Fund Balance Reserve		100,000	100,000
Water Bond Debt Reserve		200,000	200,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>889,996</b>	<b>1,000,467</b>	<b>1,010,970</b>
Unencumbered Cash Balance Dec 31	201,404	337,937	337,937
2017/2018/2019 Budget Authority Amount:	1,098,261	1,000,467	1,010,970

19,000  
19000

**CPA Summary**

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 619 Electric	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	334,005	174,560	656,150
Receipts:			
Sale of Electricity	2,759,962	3,000,000	3,000,000
Rate Adjustment		100,000	207,000
Reconnect Charges	565	500	500
Reimbursed Expenses	17,969	2,800	2,800
Sale of Equipment			
Transfer from CIP (B Street)		100,000	
Interest on Idle Funds			
Miscellaneous	649	500	500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,779,145</b>	<b>3,203,800</b>	<b>3,210,800</b>
<b>Resources Available:</b>	<b>3,113,150</b>	<b>3,378,360</b>	<b>3,866,950</b>
Expenditures:			
Personnel Services	265,634	258,710	273,625
Contractual Services	49,535	52,500	52,500
Commodities	107,800	112,500	122,000
Capital Outlay	0	30,000	30,000
Electric Purchases	1,847,733	1,700,000	1,850,000
Transfers Out:			
Lease Payment		0	50,000
General Fund	465,000	465,000	465,000
Franchise Payment	54,000	54,000	54,000
Equipment Reserve Fund	7,500	7,500	7,500
Industrial	40,000	40,000	40,000
Transfer to CIP (B Street)	100,000		
Use Tax	1,388	2,000	2,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,938,590</b>	<b>2,722,210</b>	<b>2,946,625</b>
Unencumbered Cash Balance Dec 31	174,560	656,150	920,325
2017/2018/2019 Budget Authority Amount:	3,423,641	2,755,608	2,946,625

-264,175

CPA Summary

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 620 Refuse	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	313,894	278,185	416,735
Receipts:			
Refuse Hauling	278,178	245,000	250,000
Recycling		30,240	32,000
Reimbursed Expense	12,382	800	800
Transfer from CIP (B Street)		100,000	
Interest on Idle Funds			
Miscellaneous	850		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>291,410</b>	<b>376,040</b>	<b>282,800</b>
<b>Resources Available:</b>	<b>605,304</b>	<b>654,225</b>	<b>699,535</b>
Expenditures:			
Personnel Services	98,974	98,490	104,240
Contractual Services	45,692	48,500	50,000
Commodities	14,931	18,000	18,000
Capital Outlay	0	7,500	7,500
Recycling	32,522	30,000	32,000
Transfers Out:			
General Fund	27,500	27,500	27,500
Equipment Reserve	7,500	7,500	7,500
Sanitation Truck			280,000
Transfer to CIP (B Street)	100,000		
<b>Fund Reserve</b>			<b>172,795</b>
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>327,119</b>	<b>237,490</b>	<b>699,535</b>
Unencumbered Cash Balance Dec 31	278,185	416,735	0
2017/2018/2019 Budget Authority Amount:	264,058	237,490	699,535

See Tab A

CPA Summary

City of Hillsboro

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 621 Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	399,371	447,151	530,009
Receipts:			
Sewer Collection	681,755	685,000	690,000
Reimbursed Expense	684	1,900	1,900
Tap Fee		200	200
Transfer from CIP (B Street)		100,000	
Interest on Idle Funds			
Miscellaneous	1,900	450	500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>684,339</b>	<b>787,550</b>	<b>692,600</b>
<b>Resources Available:</b>	<b>1,083,710</b>	<b>1,234,701</b>	<b>1,222,609</b>
Expenditures:			
Personnel Services	87,052	86,635	90,225
Contractual Services	63,537	101,000	97,000
Commodities	28,244	76,000	32,500
Capital Outlay	2,785	25,000	0
Payment to KDHE--Revolving Loan Fund			
Principal	68,833	61,733	64,434
Interest	156,666	163,766	154,503
Additional Principal	100,000	100,000	100,000
Transfers Out:			
General Fund	52,500	52,500	52,500
Equipment Reserve	7,500	7,500	7,500
Transfer to CIP (B Street)	69,442	30,558	
Cash Forward (2019 column)			93,938
Miscellaneous			450
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>636,559</b>	<b>704,692</b>	<b>693,050</b>
Unencumbered Cash Balance Dec 31	447,151	530,009	529,559
2017/2018/2019 Budget Authority Amount:	639,360	674,134	693,050

See Tab C

CPA Summary

City of Hillsboro

### NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2017 is to be shown)

### Non-Budgeted Funds-A

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
----------------	----------------	----------------	----------------	----------------

Payroll Withholding		Meter Deposits		K-9 Donations		Hillsboro 150th Anniversary		Insurance Proceeds	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	1,539	Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
		Miscellaneous		Interst			1		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	1	Total Receipts	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	1,540	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
		Animal Care							
		Transfers Out							
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	1,540	Cash Balance Dec 31	1,540

**\*\*Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2019

The governing body of

City of Hillsboro

will meet on August 7, 2018 at 4:00 PM at City Hall, 118 E Grand, Hillsboro, KS 67063 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall, 118 E Grand, Hillsboro, KS 67063 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
101 General	2,516,605	28.364	2,225,580	28.547	2,326,619	572,582	30.849
513 Debt Service	639,641	9.142	673,900	9.201	669,205	123,752	6.667
102 Library	74,546	4.000	82,110	4.000	82,600	74,251	4.000
103 Recreation	18,551	1.000	19,845	1.007	21,050	18,560	1.000
105 Industrial	41,986	1.000	109,410	1.007	93,665	18,560	1.000
215 Special Law/Fire	31,256	1.000	46,915	1.007	25,570	18,556	1.000
207 Special Highway	228,396				186,364		
470 TIF	34,520		30,880		30,380		
106 Airport	7,853		10,600		12,500		
107 Special Park	33,676		2,300		2,300		
212 Historical					38,485		
213 Township Fire Equipment	52,835		70,249		70,876		
216 Municipal Court	11,849		14,500		30,046		
217 DARE	455		687				
218 Family Aquatic Center	370,135		390,935		379,204		
300 Equipment Reserve	77,701		108,446		43,865		
301 Fire Eq Replacement Fund	50,721		50,727		25,410		
311 Utility Sales Tax			100,000		125,000		
400 Capital Improvement	467,311		516,960				
618 Water	889,996		1,000,467		1,010,970		
619 Electric	2,938,590		2,722,210		2,946,625		
620 Refuse	327,119		237,490		699,535		
621 Sewer	636,559		704,692		693,050		
Non-Budgeted Funds-A							
Totals	9,450,301	44.506	9,118,903	44.769	9,513,319	826,261	44.516
Less: Transfers	2,161,826		1,533,580		1,489,617		
Net Expenditure	7,288,475		7,585,323		8,023,702		(0.253)
Total Tax Levied	727,771		795,643		XXXXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	16,994,093		17,762,406		18,560,842		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	7,576,263	7,267,938	6,880,934
Revenue Bonds	93,514	83,076	75,653
Other	314,342	2,996,100	2,606,787
Lease Purchase Principal	238,339	173,480	216,598
Total	8,222,458	10,520,594	9,779,972

\*Tax rates are expressed in mills

Larry Paine

City Official Title: City Administrator

City of Hillsboro

2019

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
101 General			0
513 Debt Service			0
102 Library			0
103 Recreation			0
105 Industrial			0
215 Special Law/Fire			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 18,707,308

Net Valuation Factor: 18,707.308

Neighborhood Revitalization Subj to Rebate: 46,512

Neighborhood Revitalization factor: 46.512

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

## 2019 City's Computation Estimate for TIF District

<b>Computation Ad Valorem Tax - Current TIF District</b>	
July 1st - Current Year Valuation for TIF District:	277,728
2018, Mill Levy Estimated Rate from Budget Summary Page:	44.516
Ad Valorem Tax for Current TIF District:	12,363

<b>Computation Ad Valorem Tax - Base TIF District</b>	
July 1st - Valuation for Base Year TIF District:	131,262
2018, Mill Levy Estimated Rate from Budget summary Page:	44.516
Ad Valorem Tax for Base TIF District:	5,843

<b>Computation Ad Valorem Tax - TIF District</b>	
Ad Valorem Tax for Current TIF District:	12,363
Less Ad Valorem Tax for Base TIF District:	5,843
<b>Total Ad Valorem Tax for TIF District:</b>	<b>6,520</b> *

*Amount linked to TIF fund page.
----------------------------------

	2017	
City Mill Levy	44.769	5,876.47
County Mill Levy	75.627	9,926.95
USD 410 Mill Levy	61.779	8,109.24
School District Credit	(20.000)	(2,625.24)
<b>Total</b>	<b>162.175</b>	<b>21,287.41</b>

Assessed Value	277,728
Base Value	131,262
<b>Increment Value</b>	<b>146,466</b>

TIF Bond Payment	30,880
Transfer	9,592.59



**2019 Computation of Net Assessed Valuation Concerning TIF District  
For County Clerk Use Only**

November 1st Total Assessed Valuation for City:		*
Less November 1st Total Assessed Valuation TIF District:		*
November 1st Total Assessed Valuation without TIF:	0	
Add Valuation for Base Year TIF District:	0	
<b>November 1st - City's Net Assessed Valuation:</b>	<b>0</b>	<b>**</b>

*\*County Clerk enters November 1st valuation.*

*\*\* Amount linked to the Certificate Page block "County Clerk's Use Only".*

**2019 Computation of Distribution for Ad Valorem Tax to TIF District**

<b>Computation Ad Valorem Tax Total TIF District</b>	
November 1st Total Assessed Valuation for TIF District:	0
2018, Mill Levy from Certificate Page:	
Ad Valorem Tax for TIF District:	0

<b>Computation Ad Valorem Tax Base TIF District</b>	
Valuation for Base Year TIF District:	131,262
2018, Mill Levy from Certificate Page:	
Ad Valorem Tax for Base Year TIF District:	#VALUE!

Computation Ad Valorem Tax Distribution TIF District		
Ad Valorem Tax for TIF District:	0	
Less Ad Valorem Tax for Base Year TIF District:	#VALUE!	
Total Ad Valorem Distribution to TIF District:	0	***

*\*\*\*Tax amount County Clerk provides to the County Treasurer for TIF District tax distribution.*

**AFFIDAVIT OF PUBLICATION**

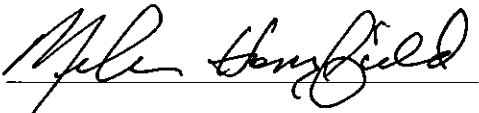
STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

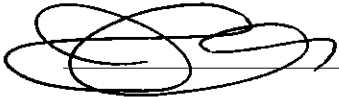
That he is the production manager of the Hillsboro Star-Journal, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Marion in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 25th day of July, 2018.

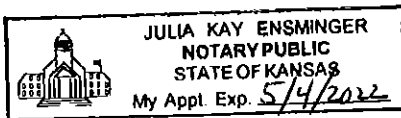


Subscribed and sworn to before me this  
25th day of July, 2018



Notary Public, Marion County, Kansas  
My appointment expires the  
4 day of May, 2022  
(Seal)

PUBLICATION FEE:  
\$396.00 plus \$5.00 for affidavit(s)



**NOTICE OF BUDGET HEARING**

The governing body of

**CITY OF HILLSBORO**

will meet on August 7, 2018 at 4:00 PM at City Hall, 118 E. Grand, Hillsboro, KS 67063 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, 118 E. Grand, Hillsboro, KS 67063 and will be available at this hearing.

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Lease Purchase Principal	238,339	173,480	216,598	
Total	8,222,458	10,520,594	9,779,972	

\*Tax rates are expressed in mills

/s/ Larry Paine

City Official Title: City Administrator

H-44-3090

CHARTER ORDINANCE NO. 2

A CHARTER ORDINANCE EXEMPTING THE CITY OF HILLSBORO, KANSAS, FROM THE PROVISIONS OF K.S.A. 79-1952, SO FAR AS IT LIMITS THE RATE OF LEVY FOR LIBRARY PURPOSES, AND PROVIDING SUBSTITUTE PROVISIONS ON THE SAME SUBJECT

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF HILLSBORO, KANSAS:

Section 1. (Exemption)

In accordance with the authority granted to municipalities by Article 12, section 5, of the Constitution of the State of Kansas, the City of Hillsboro hereby elects to exempt itself from and to make inapplicable to the City of Hillsboro, the provisions of K.S.A. 79-1952 that relate to levy of taxes for library purposes to provide substitute provisions as are set out in this ordinance. The provisions of the above mentioned statute apply to the City of Hillsboro, but do not apply uniformly to all cities in Kansas.

Section 2. (Library)

The rate of levy for library purposes shall not exceed 4.00 mills.

Section 3. (Publication)

This ordinance shall be published once each week for two consecutive weeks in the official city paper as provided by law.

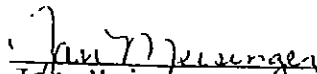
Section 4. (Effective date)

This is a Charter Ordinance and shall take effect sixty-one (61) days after the last publication thereof unless a sufficient petition for a referendum is filed and a referendum held on the ordinance is provided in Article 12, section 5, Subdivision (c)(3) of the Constitution of the State of Kansas, in which case the ordinance shall become effective if approved by a majority of the electors voting thereon.

Passed by the governing body and approved by the mayor, not less than two-thirds of the members of the City Council voting in favor of this ordinance, this 3rd day of April, 1984.

  
Harold J. Wiebe, Mayor

ATTEST:

  
Jan Meislinger, City Clerk